

Independent Accountant’s Report
 on Applying Agreed-upon Procedures

To the Detroit Institute of Arts, Inc.

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc., solely to assist you in determining if the Detroit Institute of Arts, Inc. (“the DIA”) has complied with certain program requirements included in section 2.4 “Privileges to Wayne County Residents” of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the Detroit Institute of Arts, Inc. for the period ended December 31, 2013. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and the associated findings are reported below, in three sections:

- Section 2.4.2, Student Services and Curriculum Development;
- Section 4.0, Senior Programs; and
- Section 5.0, Community Collaborations.

Section 2.4.2 - Student Services and Curriculum Development:

The contractual language reads as follows: “The DIA will provide transportation subsidies to Wayne Schools during the 2012-2013 academic year and shall extend transportation subsidies to the curriculum based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$150,000. That amount will ensure free admission and transportation to more than 16,000 students and teachers, approximately 535 classrooms.”

According to the 2013 Wayne County Art Institute Authority report (see attachment) prepared by the DIA, total spending on school programs was as follows:

| Category | Value |
|--|---------------------|
| Transportation | \$102,906.36 |
| Admission (K-12 students) | \$126,888.00 |
| Staff Time – Group Reservations, Learning & Interpretation | \$92,034.49 |
| Total School Program Spending | \$321,828.85 |
| Service Agreement | \$150,000.00 |
| Variance | \$171,828.85 |

The procedures and the associated findings are as follow:

1) Transportation

- a) We obtained the DIA general ledger detail for the Wayne County Transportation expense account for the period January 1, 2013 through December 31, 2013 and compared the amount to the transportation expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit I. The sample of 25 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. No exceptions were identified in the testing of the sample of transactions accounted for in the Wayne County transportation expense account.

2) Admission

- a) We compared the number of students that participated in the free transportation program for the period January 1, 2013 through December 31, 2013 reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We obtained data from the DIA's group reservation system and noted that the total number of students reserved for field trips to the DIA was 31,722. The actual number of students that participated in field trips to the DIA was 28,893 per the DIA's group reservation system. No exceptions were identified in comparing the number of students reserved for field trips to the DIA per the DIA's group reservation system to the 2013 Wayne County Art Institute Authority report.
- b) We recalculated the admission expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of students reserved for the free transportation program by the \$4 per student cost utilized by the DIA. The \$126,888 was recalculated by multiplying 31,722 students by the \$4 per student costs utilized by the DIA. No exceptions were identified.
- c) We obtained documentation that supports the \$4 per student fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted an admission charge of \$4 for youths aged 6-17, except for residents of Oakland, Wayne and Macomb Counties, for which admission is free.

3) Staff Time

- a) We obtained the DIA general ledger detail for the Staff Time – Group Reservations and Learning and Interpretation expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.

- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system.
 - i) In the Learning and Interpretation department, there is one dedicated staff person, School Partnership Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student services and curriculum development section of the service agreements with the Art Institute Authorities. The wages and fringes of the Learning and Interpretation department are allocated to the Counties based on the percentage of tri-county school reservations compared to total school reservations in the DIA's group reservation system. For the period ended December 31, 2013, 59 percent, or \$23,894, of the Learning and Interpretation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Wayne County is based on the percentage of Wayne County school reservations compared to the total tri-county school reservations. For the period ended December 31, 2013, 55 percent, or \$13,142, of the Learning and Interpretation department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
 - ii) In the Group Reservations department, there are two individuals, Director of Group Reservations and the Group Reservations Supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student services and curriculum development section of the service agreements with the Art Institute Authorities. The wages and fringes of the Group Reservations department are allocated to the Counties based on the percentage of tri-county school reservations compared to total school reservations in the DIA's group reservation system. For the period ended December 31, 2013, 59 percent, or \$143,441, of the Group Reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Wayne County is based on the percentage of Wayne County school reservations compared to the total tri-county school reservations. For the period ended December 31, 2013, 55 percent, or \$78,893, of the Group Reservation department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

Section 4.0 - Senior Programs:

The contractual language reads as follows: "The DIA shall initiate a subsidized tour program for Wayne County seniors. Based on past attendance, the museum will initially set aside \$100,000 annually for a subsidized senior program. This will fund 60 senior tours including transportation, a 30-minute lecture by a museum volunteer or staff member and access to the galleries."

According to the 2013 Wayne County Art Institute Authority report (see attachment) prepared by the DIA, total spending on senior programs was as follows:

| Category | Value |
|--|--------------|
| <i>Come Wonder Around</i> & senior program, Minds on Art, Marketing, Expos | \$59,030.28 |
| <i>Behind the Seen</i> in kind value, senior tours admissions | \$21,054.00 |
| Staff Time – Community Relations, Group Reservations | \$16,289.00 |
| Total Senior Program Spending | \$96,373.28 |
| Service Agreement | \$100,000.00 |
| Variance | \$(3,626.72) |

The procedures and the associated findings are as follows:

1) *Senior Centers Millage Program*

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to the *Senior Centers Millage Program* for the period January 1, 2013 through December 31, 2013 and compared the amount to the program expenses reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. We noted that the program expenses consisted of transportation, hospitality, marketing, and advertising. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit II. The sample of 25 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. There were two exceptions identified in the testing of the sample of transactions accounted for in the Wayne County expense accounts. Sample transactions #9 and #11 in Exhibit II in the aggregate amount of \$925.00 were improperly accounted for in the Wayne County expense account but should have been recorded in the Oakland County expense account. We also identified one transaction recorded in the Oakland County expense account in the amount of \$875.00 that should have been recorded in the Wayne County expense account.

2) *Behind the Seen – In Kind Value*

- a) We compared the number of talks provided through the *Behind the Seen* program for the period January 1, 2013 through December 31, 2013 reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We noted that *Behind the Seen* (formerly Speaker's Bureau) volunteers conducted 44 talks at various locations, including libraries, senior centers, and community centers, at no cost.

- b) We recalculated the expense, included in the \$21,054 in the table above and related to the talks provided through the *Behind the Seen* program, reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. We noted the DIA assumed an in kind value of \$100 for each talk. The DIA's website states that the fee for each talk is \$150 but for Oakland, Wayne, and Macomb Counties, the talks are free but a donation of \$50 is suggested. The \$100 value is the difference between the standard fee and the suggested donation. As noted in 2a above, *Behind the Seen* volunteers conducted 44 talks at various locations. We recalculated the amount reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of talks by the \$100 value utilized by the DIA. Of the \$21,054, \$4,400 was recalculated by multiplying 44 talks by the \$100 value per talk. No exceptions were identified.
 - c) We recalculated the admission and guided gallery tour expense, included in the \$21,054 in the table above, reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. We obtained data from the DIA's group reservation system and noted that the total number of seniors reserved for Come Wonder Around trips to the DIA was 1,514. No exceptions were identified in comparing the number of seniors reserved for Come Wonder Around trips to the DIA per the DIA's group reservation system to the 2013 Wayne County Art Institute Authority report.
 - d) We recalculated the admission expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of seniors reserved for Come Wonder Around trips by the \$6 per senior cost utilized by the DIA. Of the \$21,054, \$9,084 was recalculated by multiplying 1,514 seniors by the \$6 per senior cost utilized by the DIA. No exceptions were identified.
 - i) We obtained documentation that supports the \$6 per senior fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted an admission charge of \$6 for seniors, except for residents of Oakland, Wayne and Macomb Counties, for which admission is free.
 - e) We recalculated the guided gallery tour expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of seniors reserved for Come Wonder Around trips by the \$5 per senior fee utilized by the DIA. Of the \$21,054, \$7,570 was recalculated by multiplying 1,514 seniors by the \$5 per senior fee utilized by the DIA. No exceptions were identified.
 - i) We obtained documentation that supports the \$5 per person guided gallery tour fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted a guided gallery tour charge of \$5 per person.
- 3) Staff Time
- a) We obtained the DIA general ledger detail for the Staff Time – Community Relations and Group Reservations expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.

- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system.
 - i) In the Community Relations department, there are three individuals, Director of Community Relations, Community Relations Specialist, and Community Relations Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreements with the Art Institute Authorities. The wages and fringes of the Community Relations department are allocated to the Counties at a rate of 20 percent of the full department cost. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2013, 20 percent, or \$26,066, of the Community Relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$8,687, of the Community Relations department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
 - ii) In the Group Reservations department, there are two individuals, Director of Group Reservations and the Group Reservations Supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreements with the Art Institute Authorities. The wages and fringes of the Group Reservations department are allocated to the Counties based on the percentage of tri-county senior trip reservations compared to total senior trip reservations in the DIA's group reservation system. For the period ended December 31, 2013, 9 percent, or \$22,355, of the Group Reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Wayne County is based on the percentage of Wayne County senior trip reservations compared to the total tri-county senior trip reservations. For the period ended December 31, 2013, 34 percent, or \$7,602, of the Group Reservation department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

Section 5.0 - Community Collaborations:

The contractual language reads as follows: "The DIA will set aside at least \$300,000 annually to support community partnership projects that assist in bringing DIA programming to communities where there is a demonstrated commitment to increasing local arts programs. These collaborations will be developed cooperatively between the DIA and local organizations to respect and sustain the mission of the local organization and preserve the local character of each program."

According to the 2013 Wayne County Art Institute Authority report (see attachment) prepared by the DIA, total spending on community programs was as follows:

| Category | Value |
|---|---------------------|
| Inside/Out, Gallery 2 Gallery, Things I See, Community group programs from Wayne County | \$132,063.77 |
| Curator talks, consulting, donations, other in kind contributions | \$8,044.80 |
| Staff Time – Community Relations, Group Reservations, Public Programs | \$51,391.22 |
| Total Community Partnership Spending | \$191,499.79 |
| Service Agreement | \$300,000.00 |
| Variance | \$(108,500.21) |

The procedures and the associated findings are as follows:

- 1) Inside/Out, Gallery 2 Gallery, Things I See, Community Group Programs from Wayne County
 - a) We obtained the DIA general ledger detail for the Wayne County expenses related to community programs, including Inside/Out, Gallery 2 Gallery, Things I See, and other community group programs, for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.
 - b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. The sample of 16 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. We noted that certain expenses were allocated to Wayne County at a DIA determined rate of 32 percent. No exceptions were identified in the testing of the sample of transactions accounted for in the Wayne County expense accounts. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
- 2) Curator talks, consulting, donations, other in-kind contributions
 - a) We compared the number of curator talks provided for the period January 1, 2013 through December 31, 2013 reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. No exceptions were identified.

- b) We recalculated the expense, included in the \$8,044.80 above and related to curator talks conducted during the year, reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. Based on detail provided by the DIA, there were 9 curator talks conducted during 2013. We noted that the DIA assigned a value to each talk ranging from \$250 - \$500. We agreed the fees in the range to the DIA staff lecture/talk fee schedule. There are different levels of fees based on the event and the individual conducting the talk. We recalculated the expense of \$2,910, included in the \$8,044.80 above, by taking the assigned value for each talk, less the actual charges to the community groups or schools. No exceptions were identified based on the DIA's methodology described above.
- c) We obtained a listing of the consulting, donations, and other in-kind contributions provided by the DIA for the period January 1, 2013 through December 31, 2013 and recalculated the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA using data maintained in the DIA's group reservation system. We noted \$5,134.80 in total donations and other in kind contributions to various non-profit organizations and schools. The donations and other in-kind contributions included items such as books, note cards, complimentary admission tickets, companion memberships, and certain exhibition catalogs. The values placed on the donations and other in-kind contributions are based on the DIA's selling price of these particular items. No exceptions were identified in recalculating the expense.

3) Staff Time

- a) We obtained the DIA general ledger detail for the Staff Time – Community Relations, Group Reservations, and Public Programs expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system.
 - i) In the Community Relations department, there are three individuals, Director of Community Relations, Community Relations Specialist, and Community Relations Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements with the Art Institute Authorities. The wages and fringes of the Community Relations department are allocated to the Counties at a rate of 80 percent of the full department cost. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2013, 80 percent, or \$104,264, of the Community Relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$34,755, of the Community Relations department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

- ii) In the Group Reservations department, there are two individuals, Director of Group Reservations and the Group Reservations Supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements with the Art Institute Authorities. The wages and fringes of the Group Reservations department are allocated to the Counties based on the percentage of tri-county community partnership reservations compared to total community partnership reservations in the DIA's group reservation system. For the period ended December 31, 2013, 1 percent, or \$1,863, of the Group Reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Wayne County is based on the percentage of Wayne County community partnership reservations compared to the total tri-county community partnership reservations. For the period ended December 31, 2013, 42 percent, or \$782, of the Group Reservation department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
- iii) In the Public Programs department, there are four individuals, public programs manager and house managers, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements with the Art Institute Authorities. The wages and fringes of these individuals are allocated to the Counties based on the actual hours worked on community collaboration projects. For the four individuals, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the period ended December 31, 2013, \$2,494 of the Public Programs department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
- iv) We obtained the DIA general ledger detail for the Inside/Out staff time expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report. For the period ended December 31, 2013, \$29,582 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$9,466 of wages and fringes expenses was allocated to Wayne County. The allocation to Wayne County was based on the percentage of Wayne County communities participating in the Inside/Out program compared to the total number of communities participating in the program. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

- v) We obtained DIA prepared checklists for the DIA participation in art fairs and festivals for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA prepared checklists to the 2013 Wayne County Art Institute Authority report. The checklists provided information on the event, event location, event hours, and the number of DIA staff scheduled to participate in the event. DIA staff that participated in the art fairs and festivals were paid at a rate of \$10 per hour. The DIA also assumed a 10 percent fringe charge when calculating the expense in the table above. The DIA calculated the expense by multiplying the number of DIA staff participating in the events by the \$10 per hour rate and adding in the 10 percent fringe expense charge. No exceptions were identified in recalculating the expense of \$3,894 for Wayne County based on the DIA's methodology described above.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Detroit Institute of Arts, Inc.'s compliance with certain program requirements included in section 2.4 "Privileges to Wayne County Residents" of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the Detroit Institute of Arts, Inc. for the period ended December 31, 2013. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Detroit Institute of Arts, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

July 2, 2014

Exhibit I

| | Account Number | Description | Amount | Date | Vendor | Invoice Number | Check Number |
|----|----------------------|---|-------------|------------|--------------|----------------|--------------|
| 1 | 21-001-402-3373-E067 | Transportation to and from the DIA for Marshall Middle School of Wayne-Westland | \$ 1,531.50 | 3/1/2013 | WAYNEWEST | TR1481 | 165006 |
| 2 | 21-001-402-3373-E067 | Transportation to and from the DIA for Foreign Language Immersion of Detroit | 1,218.00 | 5/2/2013 | TRINITYINC | 89863 | 166136 |
| 3 | 21-001-402-3373-E067 | Transportation to and from the DIA for Johnson Upper Elementary School of Westland | 1,669.44 | 5/17/2013 | TRINITYINC | 88733 | 166427 |
| 4 | 21-001-402-3373-E067 | Transportation to and from the DIA for Hoben Elementary of Plymouth/Canton | 1,169.28 | 6/5/2013 | PLYMOUTHCAN | 7553 | 166742 |
| 5 | 21-001-402-3373-E067 | Transportation to and from the DIA for Discovery Middle School of Plymouth/Canton | 1,280.64 | 6/5/2013 | PLYMOUTHCAN | 7554 | 166742 |
| 6 | 21-001-402-3373-E067 | Transportation to and from the DIA for Gerisch/Fordline/North Pointe/Anderson of Southgate | 1,146.16 | 6/5/2013 | SOUTHCOMMSCH | 2013-1 | 166753 |
| 7 | 21-001-402-3373-E067 | Transportation to and from the DIA for Hoover Middle School of Taylor | 709.92 | 6/5/2013 | TRINITYINC | 92390 | 166759 |
| 8 | 21-001-402-3373-E067 | Transportation to and from the DIA for Hoover Middle School of Taylor | 946.56 | 6/5/2013 | TRINITYINC | 92392 | 166759 |
| 9 | 21-001-402-3373-E067 | Transportation to and from the DIA for Meads Mill Middle School of Northville | 1,893.00 | 6/27/2013 | DURSCHSER | 100 | 167084 |
| 10 | 21-001-402-3373-E067 | Transportation to and from the DIA for Owen Intermediate School of Belleville | 516.75 | 6/27/2013 | VANBUREN | 2012-1810 | 167207 |
| 11 | 21-001-402-3373-E067 | Transportation to and from the DIA for Kennedy High School of Taylor | 1,350.00 | 7/10/2013 | TAYLORSCH | MAY14-13 | 167338 |
| 12 | 21-001-402-3373-E067 | Transportation to and from the DIA for Beckman, Beard ECC, Blackwell, Burton, Schulze, Emerson, Priest, and Fleming of Detroit | 1,222.08 | 7/12/2013 | DETPUBSCHFOU | APRIL11-13 | 167366 |
| 13 | 21-001-402-3373-E067 | Transportation to and from the DIA for Denby High School of Detroit | 573.75 | 7/12/2013 | DHT | 40691 | 167413 |
| 14 | 21-001-402-3373-E067 | Transportation to and from the DIA for Bunche Elementary of Detroit | 2,225.00 | 7/12/2013 | PREEVESER | 13-059 | 167416 |
| 15 | 21-001-402-3373-E067 | Transportation to and from the DIA for Arthurs Middle School of Trenton | 851.52 | 7/24/2013 | TREPUBSCH | 010231 | 167583 |
| 16 | 21-001-402-3373-E067 | Transportation to and from the DIA for Boll Family YMCA of Detroit | 1,750.00 | 10/11/2013 | PREEVESER | 13-088 | 167893 |
| 17 | 21-001-402-3373-E067 | Transportation to and from the DIA for Maples Elementary School | 1,085.76 | 10/11/2013 | TRINITYINC | 89367 | 167979 |
| 18 | 21-001-402-3373-E067 | Transportation to and from the DIA for Roberto Clemente Academy of Detroit | 680.00 | 10/11/2013 | DHT | 40972 | 168057 |
| 19 | 21-001-402-3373-E067 | Transportation to and from DIA for Earhart Middle School of Detroit | 850.00 | 10/11/2013 | DHT | 40971 | 168057 |
| 20 | 21-001-402-3373-E067 | Transportation to and from the DIA for Frost Middle School of Livonia | 1,336.32 | 11/15/2013 | TRINITYINC | 99768 | 169710 |
| 21 | 21-001-402-3373-E067 | Transportation to and from the DIA for Allen Elementary of Plymouth | 779.52 | 12/3/2013 | TRINITYINC | 99293 | 170043 |
| 22 | 21-001-402-3373-E067 | Transportation to and from the DIA for Pierce Middle School of Grosse Pointe Park | 1,501.88 | 12/3/2013 | TRINITYINC | 99924 | 170043 |
| 23 | 21-001-402-3373-E067 | Transportation to and from the DIA for Belleville High School | 637.50 | 12/18/2013 | DHT | 41579 | 170157 |
| 24 | 21-001-402-3373-E067 | Transportation to and from Neinas Elementary of Detroit | 637.50 | 12/18/2013 | DHT | 41585 | 170157 |
| 25 | 21-001-402-3373-E067 | Transportation to and from the DIA for Earhart, Munger, Fisher, Pulaski, Carver STEM, Golightly Ed. Center, Pasteur, and Fleming of Detroit | 1,429.76 | 1/8/2014 | DETPUBSCHFOU | DEC4-2013 | 170593 |

Exhibit II

| | Account Number | Description | Amount | Date | Vendor | Invoice Number | Check Number |
|----|----------------------|--|-----------|------------|------------|----------------|--------------|
| 1 | 21-001-315-3373-P040 | ADA accessible mini bus for Sunrise Senior of Plymouth | \$ 725.00 | 6/3/2013 | PREEVESER | 13-028 | 166651 |
| 2 | 21-001-315-3373-P040 | 55 PAX Motor for Connecting the Pointes trip to and from DIA from Grosse Pointe Neff Park | 875.00 | 6/3/2013 | PREEVESER | 13-031 | 166651 |
| 3 | 21-001-315-3373-P040 | 42 PAX ADA Motor for Grosse Pointe Woods | 725.00 | 6/5/2013 | PREEVESER | 13-048 | 167132 |
| 4 | 21-001-315-3373-P040 | 47 PAX Motor for Dearborn Seniors w / extended time | 850.00 | 6/27/2013 | PREEVESER | 13-056 | 167416 |
| 5 | 21-001-315-3373-P040 | 35 PAX Mini for Redford | 675.00 | 7/2/2013 | PREEVESER | 13-069 | 167416 |
| 6 | 21-001-315-3373-P040 | 56 PAX ADA Motor for Riverbend Seniors of Westland | 875.00 | 7/22/2013 | PREEVESER | 13-081 | 167789 |
| 7 | 21-001-315-3325-P040 | Exhibitor fee for Michigan Seniors Expo at Charles H. Wright Museum of Detroit | 500.00 | 11/25/2013 | UNISHOWS | JAN13-14EXPO | 169880 |
| 8 | 21-001-315-3371-P040 | Reception for McGivney/Bethune Seniors of Detroit | 135.00 | 10/11/2013 | SODEXHO | 237255 | 168319 |
| 9 | 21-001-315-3371-P040 | Reception for Life Point Church of Waterford | 200.00 | 11/1/2013 | SODEXHO | 237350 | 169512 |
| 10 | 21-001-315-3371-P040 | Reception for Woodhaven seniors | 125.00 | 12/3/2013 | SODEXHO | 237447 | 170038 |
| 11 | 21-001-315-3373-P040 | 42 PAX ADA for American House Oakland Senior Living of Pontiac | 725.00 | 10/11/2013 | PREEVESER | 13-090 | 167893 |
| 12 | 21-001-315-3373-P040 | 30 PAX Mini for Romulus New Faith | 750.00 | 10/11/2013 | PREEVESER | 13-098 | 167893 |
| 13 | 21-001-315-3373-P040 | 52 PAX ADA for Detroit Lakeshore | 875.00 | 10/11/2013 | PREEVESER | 13-112 | 168063 |
| 14 | 21-001-315-3373-P040 | 56 PAX Motor for Oak Grove AME Church of Detroit | 875.00 | 10/11/2013 | PREEVESER | 13-128 | 168240 |
| 15 | 21-001-315-3373-P040 | 24 PAX Mini for St. Paul's United Church of Christ of Taylor | 675.00 | 10/11/2013 | PREEVESER | 13-140 | 168240 |
| 16 | 21-001-315-3373-P040 | 35 PAX Mini for Riverview Red Hatters | 750.00 | 10/11/2013 | PREEVESER | 13-172 | 168814 |
| 17 | 21-001-315-3373-P040 | 21 PAX Mini for Village of Oakman Manor of Detroit & 42 PAX ADA for Village of Woodbridge Manor of Detroit | 1,575.00 | 10/11/2013 | PREEVESER | 13-174 | 168814 |
| 18 | 21-001-315-3373-P040 | 52 PAX ADA for Detroit McGivney Bethune | 875.00 | 10/11/2013 | PREEVESER | 13-158 | 168780 |
| 19 | 21-001-315-3373-P040 | 24 PAX Mini for Plymouth Independence Village | 650.00 | 10/16/2013 | PREEVESER | 13-188 | 169187 |
| 20 | 21-001-315-3373-P040 | 52 PAX ADA for Dearborn Oakwood Common | 875.00 | 11/15/2013 | PREEVESER | 13-199 | 169790 |
| 21 | 21-001-315-3373-P040 | 35 PAX Mini for Taylor Presbyterian Church | 750.00 | 11/26/2013 | PREEVESER | 13-176 | 169951 |
| 22 | 21-001-315-3373-P040 | 4 PAX ADA van, 18 PAX ADA, and 2 additional vans and 1 ADA mini for Detroit Lakeshore Healthcare | 2,900.00 | 12/23/2013 | PREEVESER | 13-207 | 170441 |
| 23 | 21-001-315-3373-P040 | 1 ADA van and 34 PAX ADA for Detroit Riverton Assisted Living | 1,125.00 | 12/23/2013 | PREEVESER | 13-218 | 170441 |
| 24 | 21-001-315-3441-P040 | Advertisement in The Michigan Catholic newspaper for "Come Wonder Around" (Total of \$731, allocated 44% to Wayne) | 321.64 | 10/11/2013 | MICATHOLIC | MICA47147-002 | 167962 |
| 25 | 21-001-315-3441-P040 | DETNEWS/0005619099/NESHAT/SENIORS 6/6-9/13 PO 4596 | 901.56 | 10/11/2013 | DETNEWS | 0005619099 | 168314 |

Exhibit III

| | Account Number | Description | Amount | Date | Vendor | Invoice Number | Check Number |
|----|----------------------|---|-----------|------------|-----------------|----------------|--------------|
| 1 | 21-001-315-3373-P045 | 42 PAX ADA for Northville Art House | \$ 725.00 | 10/11/2013 | PREEVESER | 13-150 | 168545 |
| 2 | 21-001-315-3451-P045 | DIA Discover card printing costs (Allocated 44% of \$3,580 to Wayne) | 1,575.20 | 7/12/2013 | COLORTECH | 18411 | 167512 |
| 3 | 21-001-315-3316-P045 | Detroit Symphony Orchestra's performance with Natalie Merchant at special event workshop for children at the DIA | 4,600.00 | 10/11/2013 | DSO | JULY12-2013 | 167644 |
| 4 | 21-001-315-3316-P045 | Heritage Circle drummers at DIA on August 17, 2013 | 900.00 | 10/11/2013 | HERITAGEWORK | 295 | 169759 |
| 5 | 21-001-315-3371-P045 | Detroit Film Theatre reception | 830.40 | 10/11/2013 | SODEXHO | 237176 | 167916 |
| 6 | 21-001-315-3371-P045 | Grand opening of the Kresge Court Hors D'oeuvres and wait staff of \$4,200 allocated 44% to Wayne, 44% to Oakland, and 12% to Macomb. | 1,848.00 | 1/2/2014 | SODEXHO | 237562 | 170585 |
| 7 | 21-001-315-3373-P045 | Transportation from Focus Hope of Detroit to Riverfront Downtown Detroit, St. Anne Church, Cranbrooke Institute, Campus Martius Park, and Heritage Park Farmington (Total of 5 buses) (Community programs) | 900.00 | 10/11/2013 | DHT | 40941 | 168057 |
| 8 | 21-001-315-3385-P045 | Sound engineering services for the Natalie Merchant show at the DIA | 2,500.00 | 10/11/2013 | GIBBONSJ | 420 | 167551 |
| 9 | 21-001-315-3441-P045 | 2013 Fall event tickets for DIA community partners (Wayne State University) - 45 tickets at \$30 | 1,350.00 | 10/30/2013 | WAYNE | 215 | 169174 |
| 10 | 22-432-315-3319-P050 | Professional fees for installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$12,150, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county) | 3,888.00 | 6/18/2013 | LAVANWAY | 013224 | 166997 |
| 11 | 22-432-315-3319-P050 | Installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$24,300, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county) | 7,776.00 | 6/18/2013 | LAVANWAY | 013383 | 166997 |
| 12 | 21-001-315-3408-P050 | Inside/Out Replacement Frames (total of \$3,558.74, allocated 1/3 to Wayne) | 1,186.48 | 1/17/2014 | PROGRESSIVE ART | 105489 | 170983 |
| 13 | 22-432-315-3319-P050 | Installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$12,150, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county) | 3,888.00 | 11/1/2013 | LAVANWAY | 013605 | 169887 |
| 14 | 22-432-315-3316-P050 | Payment to the Inside/Out Literary Arts Project for the participation of the poets in bike ride on 9/22/2013 | 1,100.00 | 10/30/2013 | INSIDEOUT | 2274 | 169260 |
| 15 | 22-432-315-3408-P050 | Frames for Inside/Out pictures | 1,370.59 | 11/15/2013 | GRAPHIKDIM | 3877824 | 169682 |
| 16 | 22-432-315-3441-P050 | Radio advertising of Inside/Out allocation (44% of \$3,825 allocated to Wayne) | 1,683.00 | 11/1/2013 | WDVD | 1202145519 | 169501 |

Independent Accountant’s Report
 on Applying Agreed-upon Procedures

To the Detroit Institute of Arts, Inc.

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc., solely to assist you in determining if the Detroit Institute of Arts, Inc. (“the DIA”) has complied with certain program requirements included in section 2.4 “Privileges to Wayne County Residents” of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the Detroit Institute of Arts, Inc. for the period ended December 31, 2013. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and the associated findings are reported below, in three sections:

- Section 2.4.2, Student Services and Curriculum Development;
- Section 4.0, Senior Programs; and
- Section 5.0, Community Collaborations.

Section 2.4.2 - Student Services and Curriculum Development:

The contractual language reads as follows: “The DIA will provide transportation subsidies to Wayne Schools during the 2012-2013 academic year and shall extend transportation subsidies to the curriculum based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$150,000. That amount will ensure free admission and transportation to more than 16,000 students and teachers, approximately 535 classrooms.”

According to the 2013 Wayne County Art Institute Authority report (see attachment) prepared by the DIA, total spending on school programs was as follows:

| Category | Value |
|--|---------------------|
| Transportation | \$102,906.36 |
| Admission (K-12 students) | \$126,888.00 |
| Staff Time – Group Reservations, Learning & Interpretation | \$92,034.49 |
| Total School Program Spending | \$321,828.85 |
| Service Agreement | \$150,000.00 |
| Variance | \$171,828.85 |

The procedures and the associated findings are as follow:

1) Transportation

- a) We obtained the DIA general ledger detail for the Wayne County Transportation expense account for the period January 1, 2013 through December 31, 2013 and compared the amount to the transportation expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit I. The sample of 25 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. No exceptions were identified in the testing of the sample of transactions accounted for in the Wayne County transportation expense account.

2) Admission

- a) We compared the number of students that participated in the free transportation program for the period January 1, 2013 through December 31, 2013 reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We obtained data from the DIA's group reservation system and noted that the total number of students reserved for field trips to the DIA was 31,722. The actual number of students that participated in field trips to the DIA was 28,893 per the DIA's group reservation system. No exceptions were identified in comparing the number of students reserved for field trips to the DIA per the DIA's group reservation system to the 2013 Wayne County Art Institute Authority report.
- b) We recalculated the admission expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of students reserved for the free transportation program by the \$4 per student cost utilized by the DIA. The \$126,888 was recalculated by multiplying 31,722 students by the \$4 per student costs utilized by the DIA. No exceptions were identified.
- c) We obtained documentation that supports the \$4 per student fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted an admission charge of \$4 for youths aged 6-17, except for residents of Oakland, Wayne and Macomb Counties, for which admission is free.

3) Staff Time

- a) We obtained the DIA general ledger detail for the Staff Time – Group Reservations and Learning and Interpretation expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.

- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system.
 - i) In the Learning and Interpretation department, there is one dedicated staff person, School Partnership Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student services and curriculum development section of the service agreements with the Art Institute Authorities. The wages and fringes of the Learning and Interpretation department are allocated to the Counties based on the percentage of tri-county school reservations compared to total school reservations in the DIA's group reservation system. For the period ended December 31, 2013, 59 percent, or \$23,894, of the Learning and Interpretation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Wayne County is based on the percentage of Wayne County school reservations compared to the total tri-county school reservations. For the period ended December 31, 2013, 55 percent, or \$13,142, of the Learning and Interpretation department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
 - ii) In the Group Reservations department, there are two individuals, Director of Group Reservations and the Group Reservations Supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student services and curriculum development section of the service agreements with the Art Institute Authorities. The wages and fringes of the Group Reservations department are allocated to the Counties based on the percentage of tri-county school reservations compared to total school reservations in the DIA's group reservation system. For the period ended December 31, 2013, 59 percent, or \$143,441, of the Group Reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Wayne County is based on the percentage of Wayne County school reservations compared to the total tri-county school reservations. For the period ended December 31, 2013, 55 percent, or \$78,893, of the Group Reservation department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

Section 4.0 - Senior Programs:

The contractual language reads as follows: "The DIA shall initiate a subsidized tour program for Wayne County seniors. Based on past attendance, the museum will initially set aside \$100,000 annually for a subsidized senior program. This will fund 60 senior tours including transportation, a 30-minute lecture by a museum volunteer or staff member and access to the galleries."

According to the 2013 Wayne County Art Institute Authority report (see attachment) prepared by the DIA, total spending on senior programs was as follows:

| Category | Value |
|--|--------------|
| <i>Come Wonder Around</i> & senior program, Minds on Art, Marketing, Expos | \$59,030.28 |
| <i>Behind the Seen</i> in kind value, senior tours admissions | \$21,054.00 |
| Staff Time – Community Relations, Group Reservations | \$16,289.00 |
| Total Senior Program Spending | \$96,373.28 |
| Service Agreement | \$100,000.00 |
| Variance | \$(3,626.72) |

The procedures and the associated findings are as follows:

1) *Senior Centers Millage Program*

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to the *Senior Centers Millage Program* for the period January 1, 2013 through December 31, 2013 and compared the amount to the program expenses reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. We noted that the program expenses consisted of transportation, hospitality, marketing, and advertising. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit II. The sample of 25 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. There were two exceptions identified in the testing of the sample of transactions accounted for in the Wayne County expense accounts. Sample transactions #9 and #11 in Exhibit II in the aggregate amount of \$925.00 were improperly accounted for in the Wayne County expense account but should have been recorded in the Oakland County expense account. We also identified one transaction recorded in the Oakland County expense account in the amount of \$875.00 that should have been recorded in the Wayne County expense account.

2) *Behind the Seen – In Kind Value*

- a) We compared the number of talks provided through the *Behind the Seen* program for the period January 1, 2013 through December 31, 2013 reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We noted that *Behind the Seen* (formerly Speaker's Bureau) volunteers conducted 44 talks at various locations, including libraries, senior centers, and community centers, at no cost.

- b) We recalculated the expense, included in the \$21,054 in the table above and related to the talks provided through the *Behind the Seen* program, reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. We noted the DIA assumed an in kind value of \$100 for each talk. The DIA's website states that the fee for each talk is \$150 but for Oakland, Wayne, and Macomb Counties, the talks are free but a donation of \$50 is suggested. The \$100 value is the difference between the standard fee and the suggested donation. As noted in 2a above, *Behind the Seen* volunteers conducted 44 talks at various locations. We recalculated the amount reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of talks by the \$100 value utilized by the DIA. Of the \$21,054, \$4,400 was recalculated by multiplying 44 talks by the \$100 value per talk. No exceptions were identified.
 - c) We recalculated the admission and guided gallery tour expense, included in the \$21,054 in the table above, reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. We obtained data from the DIA's group reservation system and noted that the total number of seniors reserved for Come Wonder Around trips to the DIA was 1,514. No exceptions were identified in comparing the number of seniors reserved for Come Wonder Around trips to the DIA per the DIA's group reservation system to the 2013 Wayne County Art Institute Authority report.
 - d) We recalculated the admission expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of seniors reserved for Come Wonder Around trips by the \$6 per senior cost utilized by the DIA. Of the \$21,054, \$9,084 was recalculated by multiplying 1,514 seniors by the \$6 per senior cost utilized by the DIA. No exceptions were identified.
 - i) We obtained documentation that supports the \$6 per senior fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted an admission charge of \$6 for seniors, except for residents of Oakland, Wayne and Macomb Counties, for which admission is free.
 - e) We recalculated the guided gallery tour expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of seniors reserved for Come Wonder Around trips by the \$5 per senior fee utilized by the DIA. Of the \$21,054, \$7,570 was recalculated by multiplying 1,514 seniors by the \$5 per senior fee utilized by the DIA. No exceptions were identified.
 - i) We obtained documentation that supports the \$5 per person guided gallery tour fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted a guided gallery tour charge of \$5 per person.
- 3) Staff Time
- a) We obtained the DIA general ledger detail for the Staff Time – Community Relations and Group Reservations expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.

- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system.
 - i) In the Community Relations department, there are three individuals, Director of Community Relations, Community Relations Specialist, and Community Relations Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreements with the Art Institute Authorities. The wages and fringes of the Community Relations department are allocated to the Counties at a rate of 20 percent of the full department cost. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2013, 20 percent, or \$26,066, of the Community Relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$8,687, of the Community Relations department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
 - ii) In the Group Reservations department, there are two individuals, Director of Group Reservations and the Group Reservations Supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreements with the Art Institute Authorities. The wages and fringes of the Group Reservations department are allocated to the Counties based on the percentage of tri-county senior trip reservations compared to total senior trip reservations in the DIA's group reservation system. For the period ended December 31, 2013, 9 percent, or \$22,355, of the Group Reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Wayne County is based on the percentage of Wayne County senior trip reservations compared to the total tri-county senior trip reservations. For the period ended December 31, 2013, 34 percent, or \$7,602, of the Group Reservation department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

Section 5.0 - Community Collaborations:

The contractual language reads as follows: "The DIA will set aside at least \$300,000 annually to support community partnership projects that assist in bringing DIA programming to communities where there is a demonstrated commitment to increasing local arts programs. These collaborations will be developed cooperatively between the DIA and local organizations to respect and sustain the mission of the local organization and preserve the local character of each program."

According to the 2013 Wayne County Art Institute Authority report (see attachment) prepared by the DIA, total spending on community programs was as follows:

| Category | Value |
|---|---------------------|
| Inside/Out, Gallery 2 Gallery, Things I See, Community group programs from Wayne County | \$132,063.77 |
| Curator talks, consulting, donations, other in kind contributions | \$8,044.80 |
| Staff Time – Community Relations, Group Reservations, Public Programs | \$51,391.22 |
| Total Community Partnership Spending | \$191,499.79 |
| Service Agreement | \$300,000.00 |
| Variance | \$(108,500.21) |

The procedures and the associated findings are as follows:

- 1) Inside/Out, Gallery 2 Gallery, Things I See, Community Group Programs from Wayne County
 - a) We obtained the DIA general ledger detail for the Wayne County expenses related to community programs, including Inside/Out, Gallery 2 Gallery, Things I See, and other community group programs, for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.
 - b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. The sample of 16 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. We noted that certain expenses were allocated to Wayne County at a DIA determined rate of 32 percent. No exceptions were identified in the testing of the sample of transactions accounted for in the Wayne County expense accounts. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
- 2) Curator talks, consulting, donations, other in-kind contributions
 - a) We compared the number of curator talks provided for the period January 1, 2013 through December 31, 2013 reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. No exceptions were identified.

- b) We recalculated the expense, included in the \$8,044.80 above and related to curator talks conducted during the year, reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. Based on detail provided by the DIA, there were 9 curator talks conducted during 2013. We noted that the DIA assigned a value to each talk ranging from \$250 - \$500. We agreed the fees in the range to the DIA staff lecture/talk fee schedule. There are different levels of fees based on the event and the individual conducting the talk. We recalculated the expense of \$2,910, included in the \$8,044.80 above, by taking the assigned value for each talk, less the actual charges to the community groups or schools. No exceptions were identified based on the DIA's methodology described above.
- c) We obtained a listing of the consulting, donations, and other in-kind contributions provided by the DIA for the period January 1, 2013 through December 31, 2013 and recalculated the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA using data maintained in the DIA's group reservation system. We noted \$5,134.80 in total donations and other in kind contributions to various non-profit organizations and schools. The donations and other in-kind contributions included items such as books, note cards, complimentary admission tickets, companion memberships, and certain exhibition catalogs. The values placed on the donations and other in-kind contributions are based on the DIA's selling price of these particular items. No exceptions were identified in recalculating the expense.

3) Staff Time

- a) We obtained the DIA general ledger detail for the Staff Time – Community Relations, Group Reservations, and Public Programs expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system.
 - i) In the Community Relations department, there are three individuals, Director of Community Relations, Community Relations Specialist, and Community Relations Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements with the Art Institute Authorities. The wages and fringes of the Community Relations department are allocated to the Counties at a rate of 80 percent of the full department cost. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2013, 80 percent, or \$104,264, of the Community Relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$34,755, of the Community Relations department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

- ii) In the Group Reservations department, there are two individuals, Director of Group Reservations and the Group Reservations Supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements with the Art Institute Authorities. The wages and fringes of the Group Reservations department are allocated to the Counties based on the percentage of tri-county community partnership reservations compared to total community partnership reservations in the DIA's group reservation system. For the period ended December 31, 2013, 1 percent, or \$1,863, of the Group Reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Wayne County is based on the percentage of Wayne County community partnership reservations compared to the total tri-county community partnership reservations. For the period ended December 31, 2013, 42 percent, or \$782, of the Group Reservation department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
- iii) In the Public Programs department, there are four individuals, public programs manager and house managers, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements with the Art Institute Authorities. The wages and fringes of these individuals are allocated to the Counties based on the actual hours worked on community collaboration projects. For the four individuals, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the period ended December 31, 2013, \$2,494 of the Public Programs department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
- iv) We obtained the DIA general ledger detail for the Inside/Out staff time expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the 2013 Wayne County Art Institute Authority report. For the period ended December 31, 2013, \$29,582 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$9,466 of wages and fringes expenses was allocated to Wayne County. The allocation to Wayne County was based on the percentage of Wayne County communities participating in the Inside/Out program compared to the total number of communities participating in the program. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

- v) We obtained DIA prepared checklists for the DIA participation in art fairs and festivals for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA prepared checklists to the 2013 Wayne County Art Institute Authority report. The checklists provided information on the event, event location, event hours, and the number of DIA staff scheduled to participate in the event. DIA staff that participated in the art fairs and festivals were paid at a rate of \$10 per hour. The DIA also assumed a 10 percent fringe charge when calculating the expense in the table above. The DIA calculated the expense by multiplying the number of DIA staff participating in the events by the \$10 per hour rate and adding in the 10 percent fringe expense charge. No exceptions were identified in recalculating the expense of \$3,894 for Wayne County based on the DIA's methodology described above.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Detroit Institute of Arts, Inc.'s compliance with certain program requirements included in section 2.4 "Privileges to Wayne County Residents" of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the Detroit Institute of Arts, Inc. for the period ended December 31, 2013. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Detroit Institute of Arts, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

July 2, 2014

Exhibit I

| | Account Number | Description | Amount | Date | Vendor | Invoice Number | Check Number |
|----|----------------------|---|-------------|------------|--------------|----------------|--------------|
| 1 | 21-001-402-3373-E067 | Transportation to and from the DIA for Marshall Middle School of Wayne-Westland | \$ 1,531.50 | 3/1/2013 | WAYNEWEST | TR1481 | 165006 |
| 2 | 21-001-402-3373-E067 | Transportation to and from the DIA for Foreign Language Immersion of Detroit | 1,218.00 | 5/2/2013 | TRINITYINC | 89863 | 166136 |
| 3 | 21-001-402-3373-E067 | Transportation to and from the DIA for Johnson Upper Elementary School of Westland | 1,669.44 | 5/17/2013 | TRINITYINC | 88733 | 166427 |
| 4 | 21-001-402-3373-E067 | Transportation to and from the DIA for Hoben Elementary of Plymouth/Canton | 1,169.28 | 6/5/2013 | PLYMOUTHCAN | 7553 | 166742 |
| 5 | 21-001-402-3373-E067 | Transportation to and from the DIA for Discovery Middle School of Plymouth/Canton | 1,280.64 | 6/5/2013 | PLYMOUTHCAN | 7554 | 166742 |
| 6 | 21-001-402-3373-E067 | Transportation to and from the DIA for Gerisch/Fordline/North Pointe/Anderson of Southgate | 1,146.16 | 6/5/2013 | SOUTHCOMMSCH | 2013-1 | 166753 |
| 7 | 21-001-402-3373-E067 | Transportation to and from the DIA for Hoover Middle School of Taylor | 709.92 | 6/5/2013 | TRINITYINC | 92390 | 166759 |
| 8 | 21-001-402-3373-E067 | Transportation to and from the DIA for Hoover Middle School of Taylor | 946.56 | 6/5/2013 | TRINITYINC | 92392 | 166759 |
| 9 | 21-001-402-3373-E067 | Transportation to and from the DIA for Meads Mill Middle School of Northville | 1,893.00 | 6/27/2013 | DURSCHSER | 100 | 167084 |
| 10 | 21-001-402-3373-E067 | Transportation to and from the DIA for Owen Intermediate School of Belleville | 516.75 | 6/27/2013 | VANBUREN | 2012-1810 | 167207 |
| 11 | 21-001-402-3373-E067 | Transportation to and from the DIA for Kennedy High School of Taylor | 1,350.00 | 7/10/2013 | TAYLORSCH | MAY14-13 | 167338 |
| 12 | 21-001-402-3373-E067 | Transportation to and from the DIA for Beckman, Beard ECC, Blackwell, Burton, Schulze, Emerson, Priest, and Fleming of Detroit | 1,222.08 | 7/12/2013 | DETPUBSCHFOU | APRIL11-13 | 167366 |
| 13 | 21-001-402-3373-E067 | Transportation to and from the DIA for Denby High School of Detroit | 573.75 | 7/12/2013 | DHT | 40691 | 167413 |
| 14 | 21-001-402-3373-E067 | Transportation to and from the DIA for Bunche Elementary of Detroit | 2,225.00 | 7/12/2013 | PREEVESER | 13-059 | 167416 |
| 15 | 21-001-402-3373-E067 | Transportation to and from the DIA for Arthurs Middle School of Trenton | 851.52 | 7/24/2013 | TREPUBSCH | 010231 | 167583 |
| 16 | 21-001-402-3373-E067 | Transportation to and from the DIA for Boll Family YMCA of Detroit | 1,750.00 | 10/11/2013 | PREEVESER | 13-088 | 167893 |
| 17 | 21-001-402-3373-E067 | Transportation to and from the DIA for Maples Elementary School | 1,085.76 | 10/11/2013 | TRINITYINC | 89367 | 167979 |
| 18 | 21-001-402-3373-E067 | Transportation to and from the DIA for Roberto Clemente Academy of Detroit | 680.00 | 10/11/2013 | DHT | 40972 | 168057 |
| 19 | 21-001-402-3373-E067 | Transportation to and from DIA for Earhart Middle School of Detroit | 850.00 | 10/11/2013 | DHT | 40971 | 168057 |
| 20 | 21-001-402-3373-E067 | Transportation to and from the DIA for Frost Middle School of Livonia | 1,336.32 | 11/15/2013 | TRINITYINC | 99768 | 169710 |
| 21 | 21-001-402-3373-E067 | Transportation to and from the DIA for Allen Elementary of Plymouth | 779.52 | 12/3/2013 | TRINITYINC | 99293 | 170043 |
| 22 | 21-001-402-3373-E067 | Transportation to and from the DIA for Pierce Middle School of Grosse Pointe Park | 1,501.88 | 12/3/2013 | TRINITYINC | 99924 | 170043 |
| 23 | 21-001-402-3373-E067 | Transportation to and from the DIA for Belleville High School | 637.50 | 12/18/2013 | DHT | 41579 | 170157 |
| 24 | 21-001-402-3373-E067 | Transportation to and from Neinas Elementary of Detroit | 637.50 | 12/18/2013 | DHT | 41585 | 170157 |
| 25 | 21-001-402-3373-E067 | Transportation to and from the DIA for Earhart, Munger, Fisher, Pulaski, Carver STEM, Golightly Ed. Center, Pasteur, and Fleming of Detroit | 1,429.76 | 1/8/2014 | DETPUBSCHFOU | DEC4-2013 | 170593 |

Exhibit II

| | Account Number | Description | Amount | Date | Vendor | Invoice Number | Check Number |
|----|----------------------|--|-----------|------------|------------|----------------|--------------|
| 1 | 21-001-315-3373-P040 | ADA accessible mini bus for Sunrise Senior of Plymouth | \$ 725.00 | 6/3/2013 | PREEVESER | 13-028 | 166651 |
| 2 | 21-001-315-3373-P040 | 55 PAX Motor for Connecting the Pointes trip to and from DIA from Grosse Pointe Neff Park | 875.00 | 6/3/2013 | PREEVESER | 13-031 | 166651 |
| 3 | 21-001-315-3373-P040 | 42 PAX ADA Motor for Grosse Pointe Woods | 725.00 | 6/5/2013 | PREEVESER | 13-048 | 167132 |
| 4 | 21-001-315-3373-P040 | 47 PAX Motor for Dearborn Seniors w / extended time | 850.00 | 6/27/2013 | PREEVESER | 13-056 | 167416 |
| 5 | 21-001-315-3373-P040 | 35 PAX Mini for Redford | 675.00 | 7/2/2013 | PREEVESER | 13-069 | 167416 |
| 6 | 21-001-315-3373-P040 | 56 PAX ADA Motor for Riverbend Seniors of Westland | 875.00 | 7/22/2013 | PREEVESER | 13-081 | 167789 |
| 7 | 21-001-315-3325-P040 | Exhibitor fee for Michigan Seniors Expo at Charles H. Wright Museum of Detroit | 500.00 | 11/25/2013 | UNISHOWS | JAN13-14EXPO | 169880 |
| 8 | 21-001-315-3371-P040 | Reception for McGivney/Bethune Seniors of Detroit | 135.00 | 10/11/2013 | SODEXHO | 237255 | 168319 |
| 9 | 21-001-315-3371-P040 | Reception for Life Point Church of Waterford | 200.00 | 11/1/2013 | SODEXHO | 237350 | 169512 |
| 10 | 21-001-315-3371-P040 | Reception for Woodhaven seniors | 125.00 | 12/3/2013 | SODEXHO | 237447 | 170038 |
| 11 | 21-001-315-3373-P040 | 42 PAX ADA for American House Oakland Senior Living of Pontiac | 725.00 | 10/11/2013 | PREEVESER | 13-090 | 167893 |
| 12 | 21-001-315-3373-P040 | 30 PAX Mini for Romulus New Faith | 750.00 | 10/11/2013 | PREEVESER | 13-098 | 167893 |
| 13 | 21-001-315-3373-P040 | 52 PAX ADA for Detroit Lakeshore | 875.00 | 10/11/2013 | PREEVESER | 13-112 | 168063 |
| 14 | 21-001-315-3373-P040 | 56 PAX Motor for Oak Grove AME Church of Detroit | 875.00 | 10/11/2013 | PREEVESER | 13-128 | 168240 |
| 15 | 21-001-315-3373-P040 | 24 PAX Mini for St. Paul's United Church of Christ of Taylor | 675.00 | 10/11/2013 | PREEVESER | 13-140 | 168240 |
| 16 | 21-001-315-3373-P040 | 35 PAX Mini for Riverview Red Hatters | 750.00 | 10/11/2013 | PREEVESER | 13-172 | 168814 |
| 17 | 21-001-315-3373-P040 | 21 PAX Mini for Village of Oakman Manor of Detroit & 42 PAX ADA for Village of Woodbridge Manor of Detroit | 1,575.00 | 10/11/2013 | PREEVESER | 13-174 | 168814 |
| 18 | 21-001-315-3373-P040 | 52 PAX ADA for Detroit McGivney Bethune | 875.00 | 10/11/2013 | PREEVESER | 13-158 | 168780 |
| 19 | 21-001-315-3373-P040 | 24 PAX Mini for Plymouth Independence Village | 650.00 | 10/16/2013 | PREEVESER | 13-188 | 169187 |
| 20 | 21-001-315-3373-P040 | 52 PAX ADA for Dearborn Oakwood Common | 875.00 | 11/15/2013 | PREEVESER | 13-199 | 169790 |
| 21 | 21-001-315-3373-P040 | 35 PAX Mini for Taylor Presbyterian Church | 750.00 | 11/26/2013 | PREEVESER | 13-176 | 169951 |
| 22 | 21-001-315-3373-P040 | 4 PAX ADA van, 18 PAX ADA, and 2 additional vans and 1 ADA mini for Detroit Lakeshore Healthcare | 2,900.00 | 12/23/2013 | PREEVESER | 13-207 | 170441 |
| 23 | 21-001-315-3373-P040 | 1 ADA van and 34 PAX ADA for Detroit Riverton Assisted Living | 1,125.00 | 12/23/2013 | PREEVESER | 13-218 | 170441 |
| 24 | 21-001-315-3441-P040 | Advertisement in The Michigan Catholic newspaper for "Come Wonder Around" (Total of \$731, allocated 44% to Wayne) | 321.64 | 10/11/2013 | MICATHOLIC | MICA47147-002 | 167962 |
| 25 | 21-001-315-3441-P040 | DETNEWS/0005619099/NESHAT/SENIORS 6/6-9/13 PO 4596 | 901.56 | 10/11/2013 | DETNEWS | 0005619099 | 168314 |

Exhibit III

| | Account Number | Description | Amount | Date | Vendor | Invoice Number | Check Number |
|----|----------------------|---|-----------|------------|-----------------|----------------|--------------|
| 1 | 21-001-315-3373-P045 | 42 PAX ADA for Northville Art House | \$ 725.00 | 10/11/2013 | PREEVESER | 13-150 | 168545 |
| 2 | 21-001-315-3451-P045 | DIA Discover card printing costs (Allocated 44% of \$3,580 to Wayne) | 1,575.20 | 7/12/2013 | COLORTECH | 18411 | 167512 |
| 3 | 21-001-315-3316-P045 | Detroit Symphony Orchestra's performance with Natalie Merchant at special event workshop for children at the DIA | 4,600.00 | 10/11/2013 | DSO | JULY12-2013 | 167644 |
| 4 | 21-001-315-3316-P045 | Heritage Circle drummers at DIA on August 17, 2013 | 900.00 | 10/11/2013 | HERITAGEWORK | 295 | 169759 |
| 5 | 21-001-315-3371-P045 | Detroit Film Theatre reception | 830.40 | 10/11/2013 | SODEXHO | 237176 | 167916 |
| 6 | 21-001-315-3371-P045 | Grand opening of the Kresge Court Hors D'oeuvres and wait staff of \$4,200 allocated 44% to Wayne, 44% to Oakland, and 12% to Macomb. | 1,848.00 | 1/2/2014 | SODEXHO | 237562 | 170585 |
| 7 | 21-001-315-3373-P045 | Transportation from Focus Hope of Detroit to Riverfront Downtown Detroit, St. Anne Church, Cranbrooke Institute, Campus Martius Park, and Heritage Park Farmington (Total of 5 buses) (Community programs) | 900.00 | 10/11/2013 | DHT | 40941 | 168057 |
| 8 | 21-001-315-3385-P045 | Sound engineering services for the Natalie Merchant show at the DIA | 2,500.00 | 10/11/2013 | GIBBONSJ | 420 | 167551 |
| 9 | 21-001-315-3441-P045 | 2013 Fall event tickets for DIA community partners (Wayne State University) - 45 tickets at \$30 | 1,350.00 | 10/30/2013 | WAYNE | 215 | 169174 |
| 10 | 22-432-315-3319-P050 | Professional fees for installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$12,150, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county) | 3,888.00 | 6/18/2013 | LAVANWAY | 013224 | 166997 |
| 11 | 22-432-315-3319-P050 | Installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$24,300, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county) | 7,776.00 | 6/18/2013 | LAVANWAY | 013383 | 166997 |
| 12 | 21-001-315-3408-P050 | Inside/Out Replacement Frames (total of \$3,558.74, allocated 1/3 to Wayne) | 1,186.48 | 1/17/2014 | PROGRESSIVE ART | 105489 | 170983 |
| 13 | 22-432-315-3319-P050 | Installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$12,150, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county) | 3,888.00 | 11/1/2013 | LAVANWAY | 013605 | 169887 |
| 14 | 22-432-315-3316-P050 | Payment to the Inside/Out Literary Arts Project for the participation of the poets in bike ride on 9/22/2013 | 1,100.00 | 10/30/2013 | INSIDEOUT | 2274 | 169260 |
| 15 | 22-432-315-3408-P050 | Frames for Inside/Out pictures | 1,370.59 | 11/15/2013 | GRAPHIKDIM | 3877824 | 169682 |
| 16 | 22-432-315-3441-P050 | Radio advertising of Inside/Out allocation (44% of \$3,825 allocated to Wayne) | 1,683.00 | 11/1/2013 | WDVD | 1202145519 | 169501 |



Wayne County Art Institute Authority Report – 2013



2.3–Governance–Arts Authorities shall have the right to appoint two voting members to serve on the DIA’s Board of Directors.

- Wayne County Art Institute Authority appointed Amy DeBrunner and Hubert Massey to the Detroit Institute of Arts Board of Directors.
- Mr. Massey serves on the Learning and Education Committee and Ms. DeBrunner served on the Community Relations Committee.

2.4.1–Privileges to County Residents–Free admission

- Upon approval of the millage on August 8, 2012, the DIA immediately implemented free general admission to all residents in the tri-county area.

General Admission – August 2012 – December 2012

| | 8 / 12 - 12 / 12 | \$ Value |
|--|------------------|------------|
| Comp-Wayne County Resident-Adult | 24,831 | \$ 198,648 |
| Comp-Wayne County Resident-Youth | 4,887 | \$ 19,548 |
| Comp-Wayne County Resident-Schools | 2,741 | \$ 10,964 |
| Comp-Wayne County Resident-Adult Group | 821 | \$ 4,926 |
| Comp-Wayne County Resident-Senior | 424 | \$ 2,544 |
| Member Scans-Wayne County | 8,691 | \$ - |

- Total general admission for Wayne County residents during the period of 8/12 – 12/12 was **42,395**.
- The value of general admissions to Wayne County residents during this period is **\$236,630**.

General Admission 2013

| Admission Category | # guests | \$ Value |
|--|----------|-----------|
| Comp-Wayne County Resident-Adult | 67,324 | \$538,592 |
| Comp-Wayne County Resident-Youth | 22,813 | \$91,252 |
| Comp-Wayne County Resident-Schools | 21,545 | \$86,180 |
| Comp-Wayne County Resident-Adult Group | 2,868 | \$22,944 |
| Comp-Wayne County Resident-Senior | 4,761 | \$28,566 |
| Member Scans-Wayne County | 18,758 | \$0 |
| | 138,069 | \$767,534 |

- Total general admission for Wayne County residents during 2013 is **138,069**.
- The value of general admissions to Wayne County residents for 2013 is **\$767,534**.

*Admissions represent general museum admission and do not include members, special exhibitions, special on-site events or off-site events.

2.4.2–Student Services and Curriculum Development

Since passage of the tri-county millage, the DIA has substantially increased services to students in Wayne County. More than 50% of students participating in DIA field trips last year were from Wayne county schools; the DIA surpassed its target goal of 16,000 Wayne county students by nearly double. The DIA began opening on Tuesdays to accommodate additional school groups and hired a part-time, dedicated staff member to increase awareness of the free bus transportation program and other DIA school services. A new graphic identity for DIA school programs now unifies print and electronic materials so teachers can readily identify relevant museum programs. The graphic identity theme,

“Welcome to Your World,” reinforces the idea that all students belong at the DIA, and the museum is a place where students can explore cultures from all over the world. The additional communications to schools has increased the number of field trips throughout the school year, most notably in the summer. Between summer 2012 and 2013, field trips by students from summer school and summer camps increased 170% across all three counties. We expect this trend to continue and are taking steps to ensure we can accommodate summer groups with quality programs.



Student Field Trips

- A total of 31,722 students and chaperones participated in field trips to the DIA during 2013. They represented 29 of the 33 school districts in Wayne County. Complimentary transportation was provided to all student groups.

In-School Programs

- 1,860 students and teachers from Wayne County participated in DIA classroom talks about art in 2013.

Curriculum Development

- Progress continues on collaboration with the InsideOut Literary Project, an independent program based in Detroit, which will make DIA images and writing prompts available to teachers through the DIA website (dia.org). This program will be available in mid-2014. This program will help teachers meet Common Core Standards-
- DIA educators met with science teachers and the Detroit Climate Action Collaborative to develop a new school tour to help students learn about the environment and climate change through art at the DIA. The new tour will be offered to students in fall 2014. This effort will help teachers meet Common Core Standards-

76th Annual Detroit Public Schools Student Exhibition

This juried exhibition features the work of more than 300 students in the Detroit Public Schools, and is presented in the DIA's Wayne and Joan Webber Education Wing. Each spring, students and their families gather at the DIA for an award ceremony; the exhibition remains open for a month and is seen by thousands of area students and DIA visitors.

Programs for Homeschool Educators and Parents

- DIA staff promoted the museum's school programs at the annual HomeschoolingWorks "NOT Back to School Picnic" in September 2013. This event attracted more than 300 homeschool educators and their families from across Southeast Michigan, including from Wayne County.
- The DIA held its inaugural Homeschool Day in October 2013, which provided homeschool families with the opportunity to talk with Learning & Interpretation staff, learn about the collection from teaching volunteers in the galleries, and participate in an art workshop. This event attracted 370 people from across Southeast Michigan, including 100 homeschool educators and their children from Wayne County.

3.0 Professional Development for Teachers

Teacher Enrichment and Communications

Wayne teacher participation in professional development and other educator programs more than doubled between the 2011/12 and 2012/13 school years, totaling more than 587 individuals during the past school year. The DIA created the new position of School Relations Coordinator to increase communication with schools in the tri-county area and ensure that all teachers and administrators know about DIA school and teacher services. In 2013, DIA School Relations Coordinator met with more than 300 Wayne school teachers and administrators, both in the museum and at schools, sharing information about museum programs and gathering information about school needs and interests. Teachers now benefit from a stronger relationship between the DIA and the Wayne RESA.

- The DIA hosted three private "Discover the DIA" events for Wayne County principals and curriculum directors; these included sample school tours and interactive discussions promoting connectivity between students, educators and resources of the DIA. 27 administrators participated from 11 Wayne County school districts.
- The DIA reached school administrators or teachers in 29 of the 33 school districts in Wayne County through professional development workshops, educator events, or DIA school and educator program presentations in 2013.
- The DIA developed a new electronic newsletter for teachers, debuting November 2012, notifying them of upcoming programs and professional development opportunities, promoting free field trips, and providing links to free educator passes and teaching resources. The Wayne RESA distributes the newsletter to teachers and principals.

- Teachers from Wayne County participated in monthly “Let Us Introduce You” teacher open houses in 2013. These events offer teachers the chance to sample tours that are offered to students and give them the opportunity to discuss issues with their colleagues and DIA educators. A different area of the DIA’s collection is featured each month.
- Wayne teachers also participated in the DIA’s Fall Educator Open House in October, where DIA staff gave tours, hosted discussions, and sought educator feedback on future school projects.
- DIA staff presented the Visual Thinking Strategies (VTS) program at Marygrove College to students enrolled in an online school leadership course. Program attendees included participants from Wayne County Schools.
- In August, “Welcome to Your World” postcards were sent to all Wayne district administrators and principals with information about DIA school and educator programs.
- The DIA’s free educator pass program was restructured in 2013 to accommodate increased demand. It now offers new benefits, including a monthly newsletter and Classroom Connections teachers can use to introduce students to some of the DIA’s finest works of art.

Total Spending on School Programs:

| Category | Value |
|---|---------------------|
| Transportation | \$102,906.36 |
| Admission (K-12 students) | \$126,888.00 |
| Staff Time - Group Reservations, Learning & Interpretation | \$92,034.49 |
| Total School Program Spending | \$321,828.85 |
| Service Agreement | \$150,000.00 |
| Variance | \$171,828.85 |

4.0–Senior Programs

In support of the service agreements, the DIA has developed a new senior tour program called Come Wonder Around, which includes complimentary transportation to and from the DIA, a guided tour or talk about the permanent collection, and a hospitality station offering a complimentary snack. The program was marketed beginning in February 2013 through direct mailings, personal calls, and advertising in local publications.



COME WONDER AROUND
GROUP TOURS FOR SENIORS IN WAYNE, OAKLAND AND
MACOMB COUNTIES AT THE DETROIT INSTITUTE OF ARTS

GROUP TOURS
Guided tours and self-guided visits can be scheduled for groups of 15 or more. Call 313-833-1292 to book your tour today!

BENEFITS FOR SENIOR GROUPS FROM WAYNE, OAKLAND & MACOMB COUNTIES:
FREE general admission
FREE transportation*
FREE reception - baked goods and coffee/tea*
Dedicated group entrance
Docent-led tours of the collection

Register for your visit today by calling 313-833-1292
or email grouprequest@dia.org

*Free transportation and receptions are provided on a first come, first served basis.



- The total number of Come Wonder Around trips for Wayne County in 2013 was 64, totaling 1,514 seniors. The total number of Wayne seniors visiting the museum in 2013 was 2,761.
- The DIA participated in the Commissioner Gary Wronchak’s Senior Expo, hosting a table as well as making a presentation to the group, ultimately reaching more than 350 residents of Wayne County and surrounding Dearborn area.
- The DIA has developed marketing pieces promoting the new program and distributed them to senior centers, organizations, and residential living facilities.
- The DIA expanded advertising in several markets focusing on our senior program.

- DIA teaching artists went to the Rivertown Assisted Living facility in Detroit and provided a series of art making programs for the seniors who have a difficult time leaving the residence.

Behind the Seen

- In 2013, the DIA launched an updated version of its Speakers Bureau program, called Behind the Seen. DIA volunteers go to community centers, libraries, senior residences and other facilities to present lively, illustrated talks about art in the DIA's collection. In 2013, the DIA gave Behind the Seen talks to 46 organizations in Wayne County.

Gallery 2 Gallery:

- The DIA partnered with Connecting the Pointes to pilot the "Gallery 2 Gallery" tour in April 2013. The event welcomed community members from Grosse Pointe and the eastside of Detroit for a screening of "Black Orpheus" at the Detroit Film Theatre.

Minds on Art:

In April 2013, the DIA began a three-year partnership with the Alzheimer's Association of Michigan in the Minds on Art Program. This program brings individuals from across the SE Michigan region who are living with memory loss and dementia (including Alzheimer's disease) and their care partners to the DIA for six-week sessions that include gallery discussions and a hands-on studio workshop. The participants are selected by the Alzheimer's Association in Southfield and are divided into two groups, early-stage and mid-stage memory loss and dementia. The six-week session is repeated four times each year. Up to 20 participants (10 with the disease and 10 care partners) are included in each six-week session.



Total Spending on Senior Programs:

| Category | Value |
|--|--------------|
| <i>Come Wonder Around</i> & senior program, Minds on Art, Marketing, Expos | \$59,030.28 |
| <i>Behind the Seen</i> , in kind value, senior tours admissions | \$21,054.00 |
| Staff Time - Community Relations, Group Reservations | \$16,289.00 |
| Total Senior Program Spending | \$96,373.28 |
| Service Agreement | \$100,000.00 |
| Variance | \$(3,626.72) |

5.0 Community Collaborations

Inside|Out



The Detroit Institute of Arts is bringing framed reproductions of eighty of its most famous works to the main streets and landmark outdoor spaces of Metro Detroit, including a number of Wayne communities. By reimagining area cities and suburbs as a grand, open air gallery, the project aims to connect with audiences outside of traditional museum walls.



Inside|Out (I|O) 2013 communities included:

- The DIA installed more than 57 reproductions throughout Wayne County over the spring and summer of 2013.
- Wayne County communities included: Detroit (both spring and summer), Dearborn Heights, Redford Township, Westland, Lincoln Park, Woodhaven, and Hamtramck.
- Senior centers in each of the I|O communities were invited to take advantage of free bus trips. Groups from Redford Township, Lincoln Park, Woodhaven, Westland, Dearborn Heights and Hamtramck have all taken part in this program.
- Highlights for community programs in coordination with the Inside|Out project include a bike ride throughout Belle Isle and The Villages, walking tours in Lincoln Park, Redford Township and Hamtramck, a community dinner at Gleaners Community Food Bank and community events that engaged the community throughout southwest Detroit.
- The community of southwest Detroit enthusiastically embraced the idea of community days at the DIA and invited musicians and dancers from COMPAS to welcome their community to the museum.



- To highlight the good work being done with one of our community partners, the DIA hosted a Community Dinner in coordination with Gleaners Community Food Bank. Residents were invited to join the dinner for the charge of one bag of groceries and were treated to Slow’s BBQ and Treat Dreams for dessert. Over 150 people attended the event with more than 1270 pounds of food collected. The DIA followed up with a staff volunteer day at Gleaners later in the month.



- New program aspects include community weekends which invited community and school groups to perform at the DIA. During the month of August, two local bands from Hamtramck played on the lawn at the DIA to welcome their residents to the museum.
- Southwest Detroit hosted a ribbon cutting event and series of engagement opportunities to connect the community with the installation. Community members also participated in “community day at the DIA” by bringing several performing arts groups to welcome their residents and entertain DIA visitors.



- The City of Westland, as part of their Inside|Out activities, developed a series of programs called “DIA Days in Westland”. Activities included “Art and Appetizers” at the library, “Wild about Art; bike tour with kids art contest”, and a bike tour led by Mayor William Wild.

- The city of Lincoln Park enthusiastically embraced the Inside|Out project, welcoming DIA to participate in City Council meetings, ribbon cutting events, and tours in their community. Most intriguing was the implementation of their own “InsideOut” by taking works of art from local artists and displaying them in storefronts along-side the DIA’s reproductions.
- Redford Township was enthusiastic in its support of Inside|Out, organizing several events around each of the six works of art in their community including a “Color Run”, poetry contest, and community receptions.

DIA Inspired & Downriver Council for the Arts:



The Downriver Council for the Arts piloted the *Things I See* project with the DIA. *Things I See* is part of DIA Inspired, a project with local art centers and community groups to view and respond creatively to the DIA’s collection and exhibitions. Through *Things I See*, community groups were welcomed to the DIA for a tour of the Ellsworth Kelly exhibition with curator Nancy Sojka and provided information and suggestions to create a work of art based on the exhibit. DIA staff then participated in a number of “fireside chats” with community participants about their thoughts on the exhibition and planned creative responses. The DRCA hosted an exhibit of participants’ works of art in fall 2013.

- The response was impressive. More than 50 community members created works of art that were then shown in exhibitions at local art centers.

Hellenic Museum:

The opening of the new Hellenic museum in Midtown in the spring of 2013 afforded the DIA the opportunity to welcome the new neighbor to the block by collaborating with the new Hellenic Museum for their grand opening, in Midtown Detroit in April, 2013. After the museum opened, specialized DIA

staff members consulted with the Hellenic museum and its board to help develop collections policies and establish standards of care.

Community Engagement:

Community Relations has initiated participation in the Youth Development Initiative, a community development organization sponsored by the Skillman Foundation and Don Bosco Hall. The DIA has been approved as a Hub for activities in the North end area. Partnership opportunities through this group have begun to be identified and implemented. Some examples include a monthly series of visits to the DIA from Focus Hope for families from Glazer elementary school and an Aikido demonstration.

Public Programs:

The DIA's public programs department has developed a number of innovative community programs in partnership with cultural organizations throughout the county.

- Participation and involvement in the Concert of Colors with the Arab American National Museum continues to be a significant community program at the DIA.
- The DIA and the DSO partnered to bring singer Natalie Merchant provided a free concert in the Detroit Film Theatre auditorium, to which summer camps were invited and provided free transportation.
- The DIA hosts the Motor City Chess Club at the DIA each Friday night. The chess club and the museum collaborate not only on the weekly events, but also on grandmaster challenges and other special chess related events like the showing of *Brooklyn Castle* in the Film Theatre.



- The Detroit Film Theater regularly presents films of local and regional interest and seeks to develop partnerships with location organizations to further each' s mission. For example, working with The Boggs Center to host a screening of American Revolutionary, a film about Summer Detroit, a program founded by Grace Lee Boggs. The DIA presented this joint program, free of charge, with the Boggs Center.
- Mosaic Youth Theater calls the auditorium of the Detroit Film Theatre home. Film Theatre and museum staff support the three yearly productions of this talented group of students.

Fairs and Festivals:

The DIA studio and teaching artists have provided art-making activities at fairs and festivals throughout Wayne County, reaching people young and old with hands-on creativity:

- Detroit River Days
- Dearborn Heights Spirit Festival
- Wyandotte Street Art Fair
- Dearborn Homecoming Fest
- Detroit Fanfare Comic Convention

Healing Arts Programs

Each year, DIA teaching artists work with community service agencies to provide opportunities for creative expression to those dealing with mental or physical health challenges. Participants visit the museum five times for gallery talks and studio art making sessions. In 2013, the DIA worked with participants from three Wayne County agencies:

- Piquette Square (residency for formerly homeless veterans)
- John Dingell Veterans Administration Hospital
- Mariners Inn (residence for men dealing with addiction)

The DIA also sends staff artists to Children’s Hospital of Michigan twice a week throughout the year for bedside art making programs, and “Art in the Garden” for patients and their families.

Total Spending on Community Programs:

| Category | Value |
|--|--------------|
| Inside Out, Gallery 2 Gallery, Things I See, Community group programs from Wayne | \$132,063.77 |
| Curator talks, consulting, donations, other in kind contributions | \$8,044.80 |

| | |
|---|----------------|
| Staff Time - Community Relations, Group Reservations, Public Programs | \$51,391.22 |
| Total Community Partnership Spending | \$191,499.79 |
| Service Agreement Goal | \$300,000.00 |
| Variance | \$(108,500.21) |

Appendices

Senior “Come Wonder Around” from Wayne County:

SENIOR CENTERS MILLAGE PROGRAM - WAYNE

| GROUP NAME | CITY |
|---|------------------|
| WOODBIDGE SENIOR VILLAGE | Detroit |
| SUNRISE BRIGHTON GARDEN | Brighton |
| SUNRISE SENIOR LIVING | Utica |
| CONNECTING THE POINTES (NEFF PARK) | Grosse Pointe |
| SUNRISE OF GROSSE POINTE | Grosse Pointe |
| WESTLAND SENIORS (WAYNE INSIDE/OUT) | Westland |
| DEARBORN SENIORS | Dearborn |
| BRUSH PARK PRESBYTERIAN VILLAGE | Detroit |
| REDFORD TOWNSHIP SENIORS BUS TRIP | Redford |
| ROMULUS SENIOR CENTER | Romulus |
| RIVERBEND SENIOR CITIZEN DWELLING | Detroit |
| 1ST UNITED METHODIST CHURCH IN WYANDOTTE | Wyandotte |
| ST. PAUL UNITED CHURCH OF CHRIST | Taylor |
| BRUMMER WIDOW'S GROUP | Allen Park |
| MOUNT BELULAH BAPTIST CHURCH | Detroit |
| DEARBORN HGHTS SENIORS | Dearborn Heights |
| TRENTON SENIORS | Trenton |
| NEW FAITH CHAPEL | Romulus |
| NORMANDY APARTMENTS | Dearborn |
| FLAT ROCK CO-OP SENIORS | Flat Rock |
| DOWNRIVER COUNCIL FOR THE ARTS (Things I See) | Wyandotte |
| SANCTUARY AT MARYHAVEN | Southgate |
| COPELAND CENTER | Wyandotte |
| LAKESHORE HEALTHCARE | Detroit |
| WESTLAND NURSING & REHAB | Westland |
| ST. CHRISTOPHER PARISH | Detroit |
| SEASONED SAINTES/OAK GROVE AME CHURCH | Detroit |
| WILLOW UNITED METHODIST CHURCH | New Boston |
| NORTHVILLE COMMUNITY CENTER | Northville |
| BROWNSTOWN TOWNSHIP | Brownstown |
| BETHANY BIBLE CHURCH | Belleville |
| HAMTRAMCK SENIOR PLAZA | Hamtramck |
| ST. THEODORE SENIORS | Westland |

| | |
|---|---------------------|
| LINCOLN PARK SENIOR CENTERS | Lincoln Park |
| NORTHVILLE ART HOUSE (Gallery to Gallery) | Northville |
| 1ST PRESBYTERIAN CHURCH OF DEARBORN | Dearborn |
| ST. SARKIS ARMENIAN APOSTOLIC | Northville |
| BRIDGEWATER SENIORS | Flat Rock |
| MCGIVNEY/BETHUNE SENIOR APARTMENTS | Detroit |
| BELLEVILLE CHURCH OF GOD | Belleville |
| OAKMONT - LIVONIA | Livonia |
| FORD SENIOR CENTER | Taylor |
| SCARLET O'HATTERS, RED HAT SOCIETY | Riverview |
| THE VILLAGE OF OAKMAN MANOR | Detroit |
| THE VILLAGE OF WOODBRIDGE MANOR | Detroit |
| SOUTHMINSTER PRESBYTERIAN CHURCH | Taylor |
| ST. PAUL UNITED CHURCH OF CHRIST | Taylor |
| INDEPENDENCE VILLAGE PLYMOUTH | Plymouth |
| BETHEL BAPTIST CHURCH | Detroit |
| OAKWOOD COMMON RETIREMENT COMMUNITY | Dearborn |
| ASSOCIATION OF CHINESE AMERICANS | Madison Heights |
| HIGHLAND PARK BUS TRIP | Highland Park |
| ALLEN PARK | Allen Park |
| ST. JOSEPH CATHOLIC CHURCH | Trenton |
| HENRY FORD VILLIAGE | Dearborn |
| LAKESHORE HEALTHCARE CRANBROOK CAMPUS | Detroit |
| EMMANUEL LUTHERAN CHURCH | Dearborn |
| WOODHAVEN SENIORS CLUB | Woodhaven |
| ASSOCIATION OF CHINESE AMERICANS | Madison Heights |
| RIVERTOWN ASSISTED LIVING APARTMENTS | Detroit |
| RIVERVIEW SENIORS | Riverview |
| ST. FRANCIS CABRINI CHRISTIAN WOMEN | Allen Park |
| NORTHVILLE COMMUNITY CENTER | Northville |
| ST. PATRICK SENIOR CENTER | Detroit |
| AMERICAN HOUSE - DEARBORN HEIGHTS | Dearborn Heights |

Wayne County School Districts 2012 Professional Development, Educator Events, School Relations

